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then well within the estimated revenue. In this we take no account of the extraordinary expenditure, which amounted to 1886 to 1887, 282,624.24, as against 147,147.24 in 1886. These works, which include the Taitan Water Works, have absorbed the accumulated balances in the Treasury, and a loss of 2,000,000 has just been floated in London for the purpose of completing them. The interest on the Loan will of course have to be provided out of the ordinary revenue in the future, and there seems no reason to doubt that it will be obtainable from that source, unless there is a great and unexpected collapse of trade. With regard to the ordinary expenditure of 1886 there is little to call for special remark. There is a total increase over that of 1885 of 449,383.66, of which 325,897.47 is credited to Miscellaneous Services, 34,412.28 to Interest, and 77,244.91 to Military contribution, the latter being due to the additional loss on exchange. The largest increase in the Departmental expenditure was in the Postmaster-General's Department, amounting to 27,040.40, due to accounts for presumably the Colonial contribution to the loss on the mail service. There was also an increase of 35,830 in the Gaoi expenditure, 27,173.32 in that on Government Gardens and Plantations, 22,754.22 on the Medical Department, and sundry other small increases. On the other hand a decrease is shown in the expenditure of several departments, the principal being the Survey Department, which showed a retrenchment of 23,554.91, the Treasury 22,190.58, Collector of Stamp Revenue, 11,668.29, and Colonial Secretary 9,797.07. The amount spent on roads, streets, and bridges last year was less by 35,557.91 than in 1885, a saving probably to be accounted for by the comparatively light rainfall and absence of the heavy storms by which the surface of the roads usually suffer so severely in the summer months, and which always necessitate a large outlay in remodelling. The maintenance of the light-houses in 1886 cost 35,943.84 against 35,442.11 in 1885, an increase of slightly over 500, while the revenue from the light dues showed an increase of nearly 77,000. In presence of these figures the refusal of the Secretary of State to sanction the immediate construction of the proposed lighthouse on Gap Rock seems especially unaccountable. On the whole, the financial position of this Colony appears to be thoroughly sound, and fully justifies the favourable reception accorded to its first Loan on the London stock market.

Our Macao correspondent writes to say that he has received advice from Lisbon that Dr. Macauland de Monaca, Secretary-General of Macao, will leave Lisbon some time this month to resume his duties at the end of the month. He was the officer of the month, as stated in his last communication.

Another old China hand (says the *Daily News*) has gone over to the great majority in the person of Mr. R. H. Winton, who died at Shanghai on the 20th inst. The deceased came to China as one of the engineers of the Peking and Tientsin Railway, and was well known in the colony for his long residence here.

The *Shen-pao* says that the Board of Admiralty intend to ask the Board of Revenue to transfer to their use the sum of 1,000,000 payable in four instalments of 250,000 each. The Board of Revenue intend to use the money for the repair of the Yuen Ming Yuen Palace and the Lake Kwai-ming.

The Tokyo *Jiji Shimpō* states that the *Utsuki* was a Japanese ship which was captured by the British Navy. The ship was captured by the British Navy, and was taken to the British Navy. The ship was captured by the British Navy, and was taken to the British Navy.

A reply is shortly expected from Peking with reference to the proposed extension of the railway. The reply is expected from Peking, and will be sent to the Board of Revenue. The reply is expected from Peking, and will be sent to the Board of Revenue.

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